

---

By: **Chairman, Judiciary Committee (By Request - Departmental -  
Comptroller)**

Introduced and read first time: January 29, 2003

Assigned to: Judiciary

---

Committee Report: Favorable

House action: Adopted

Read second time: March 4, 2003

---

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2                                   **Criminal Law - Sales and Use Tax and Admissions and Amusement Tax**  
3                                   **Offenses - Statute of Limitations**

4 FOR the purpose of extending the time by which certain sales and use tax and  
5 admissions and amusement tax offenses must be prosecuted under the criminal  
6 laws of the State; and generally relating to the prosecution of sales and use tax  
7 and admissions and amusement tax offenses.

8 BY repealing and reenacting, without amendments,  
9 Article - Courts and Judicial Proceedings  
10 Section 5-106(a)  
11 Annotated Code of Maryland  
12 (2002 Replacement Volume)

13 BY repealing and reenacting, with amendments,  
14 Article - Courts and Judicial Proceedings  
15 Section 5-106(l)  
16 Annotated Code of Maryland  
17 (2002 Replacement Volume)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
19 MARYLAND, That the Laws of Maryland read as follows:

1

**Article - Courts and Judicial Proceedings**

2 5-106.

3 (a) Except as provided by this section, a prosecution for a misdemeanor shall  
4 be instituted within 1 year after the offense was committed.

5 (l) A prosecution for an offense arising under the Tax - General Article with  
6 respect to the SALES AND USE, ADMISSIONS AND AMUSEMENT, financial institution  
7 franchise, income, or motor fuel tax shall be instituted within 3 years after the date  
8 on which the offense was committed.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
10 effect October 1, 2003.